



PIMA COUNTY  
FINANCE & RISK MANAGEMENT

# Financial Update

October 21, 2025

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# Overview

- September forecast reflects stable financial outlook
  - Revenues exceed budgeted amounts
  - Expenditures trending lower than budgeted amounts
- Fund balance reserve
  - Approximately \$9.3M over the required reserve amount
- Department expenditures remain on budget through period 3



# Financial Forecast – September 2025

## *General Fund*

	Adopted Budget	YTD Actuals	Forecasted	Variance
Beginning Fund Balance	118,366,104	126,746,493	126,746,493	8,380,389
Revenues				
GF Revenues	802,571,937	106,898,348	803,381,667	809,730
Transfers In	26,811,168	3,180,975	26,748,326	(62,842)
Total Revenues	829,383,105	110,079,323	830,129,993	746,888
Expenditures				
GF Expenditures	722,048,028	172,576,608	721,830,379	217,649
Transfers Out	133,678,271	6,788,331	133,644,848	33,423
Total Expenditures	855,726,299	179,364,939	855,475,226	251,072
Reserve	92,022,910	-	-	92,022,910
Ending Fund Balance			101,401,260	101,401,260

# FY 2025/26 Financial Forecast

## *General Fund*

FY 2025/26 Fund Balance Reconciliation	
Unrestricted GF Reserve	101,401,260
- Less BOS GF Reserve Policy	(92,022,910)
Available Unrestricted Fund Balance	9,378,350

FY 2026/27 Fund Balance Reconciliation - Estimate	
FY 2025/26 Unrestricted GF Reserve	101,401,260
FY 2026/27 Required Reserve – 17% Est.	103,367,589
Available Unrestricted Fund Balance	(1,966,329)

# General Fund Contingency

Date	Description	Amount	Balance
7/1/2025	Beginning Balance	-	1,000,000
7/25/2025	HR Pay Strategies	(106,305)	893,695





## PIMA COUNTY

### **Board of Supervisors**

Rex Scott, *Chair*, District 1

Jennifer Allen, *Vice Chair*, District 3

Dr. Matt Heinz, District 2

Steve Christy, District 4

Andrés Cano, District 5

### **Pima County Administrator**

Jan Leshner